



93RD GENERAL ASSEMBLY

State of Illinois

2003 and 2004

Introduced 02/04/04, by Rosemary Mulligan

SYNOPSIS AS INTRODUCED:

35 ILCS 5/503

from Ch. 120, par. 5-503

Amends the Illinois Income Tax Act. Makes a technical change in a Section concerning the signing of returns and notices.

LRB093 16313 SJM 41951 b

1 AN ACT concerning taxes.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Illinois Income Tax Act is amended by
5 changing Section 503 as follows:

6 (35 ILCS 5/503) (from Ch. 120, par. 5-503)

7 Sec. 503. Signing of returns ~~Returns~~ and notices ~~Notices~~.

8 (a) Signature presumed authentic. The fact that an
9 individual's name is signed to a return or notice shall be
10 prima facie evidence for all purposes that such document was
11 actually signed by such individual. If a return is prepared by
12 an income tax return preparer for a taxpayer, that preparer
13 shall sign the return as the preparer of that return. If a
14 return is transmitted to the Department electronically, the
15 Department may presume that the electronic return originator
16 has obtained and is transmitting a valid signature document
17 pursuant to the rules promulgated by the Department for the
18 electronic filing of tax returns, or the Department may
19 authorize electronic return originators to maintain the
20 signature documents and associated documentation, subject to
21 the Department's right of inspection at any time without
22 notice, rather than transmitting those documents to the
23 Department, and the Department may process the return.

24 (b) Corporations. A return or notice required of a
25 corporation shall be signed by the president, vice-president,
26 treasurer or any other officer duly authorized so to act or, in
27 the case of a limited liability company, by a manager or
28 member. In the case of a return or notice made for a
29 corporation by a fiduciary pursuant to the provisions of
30 section 502(b) (4), such fiduciary shall sign such document.
31 The fact that an individual's name is signed to a return or
32 notice shall be prima facie evidence that such individual is

1 authorized to sign such document on behalf of the corporation.

2 (c) Partnerships. A return or notice of a partnership shall
3 be signed by any one of the partners or, in the case of a
4 limited liability company, by a manager or member. The fact
5 that a partner's name is signed to a return or notice shall be
6 prima facie evidence that such individual is authorized to sign
7 such document on behalf of the partnership or limited liability
8 company.

9 (d) Joint fiduciaries. A return or notice signed by one of
10 two or more joint fiduciaries will comply with the requirements
11 of this Act. The fact that a fiduciary's name is signed to such
12 document shall be prima facie evidence that such fiduciary is
13 authorized to sign such document on behalf of the person from
14 whom it is required.

15 (e) Failure to sign a return. If a taxpayer fails to sign a
16 return within 30 days after proper notice and demand for
17 signature by the Department, the return shall be considered
18 valid and any amount shown to be due on the return shall be
19 deemed assessed. Any overpayment of tax shown on the face of an
20 unsigned return shall be considered forfeited if after notice
21 and demand for signature by the Department the taxpayer fails
22 to provide a signature and 3 years have passed from the date
23 the return was filed. An overpayment of tax refunded to a
24 taxpayer whose return was filed electronically shall be
25 considered an erroneous refund under Section 912 of this Act
26 if, after proper notice and demand by the Department, the
27 taxpayer fails to provide a required signature document. A
28 notice and demand for signature in the case of a return
29 reflecting an overpayment may be made by first class mail. This
30 subsection (e) shall apply to all returns filed pursuant to the
31 Illinois Income Tax Act since 1969.

32 (Source: P.A. 88-480; 88-672, eff. 12-14-94; 89-379, eff.
33 1-1-96; 89-399, eff. 8-20-95; 89-626, eff. 8-9-96.)